App b IX 4]

'1924.-25

File No 163-24

Previous References (Nil)

Serial Nos 2-43

Later references

Preserve

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for November 25

SUBJECT

Levy of octroi duty on khaki Indian cloth by any municipality

No L-3296(i) 4/11/25 The Presidency Collector may be Approves the proposal of the Presidency Municipality to inform the Collector in accordance

12/11/25

7757-1

G R S. [II—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc , not intended for permanent record]

Rel 19-24-1 A 1 6 25

The Manager, Westeran
Hessian Press. Clydebank

Requests for a ruling on the
point whether or not duty is leviable
on Bookbinders' cloth, by virtue
of its chemical qualities

This application is
duly stamped according to
the present Rules

Draft replying that the
application for being stamped
to put up for orders

P.T.B. 16/6/25 The subject matter relates to questions of taxation & it is expedient that the Commissioners should be consulted thereon

Draft letter to Treasury

J. H. 16.6.25

It is not known whether first case called upon to give an interpretation of Art. 1 of Brussels Convention reference from provincial tribunals

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

G R S III—3] 7757

ROUTINE NOTES

[To be used only for notes, requisitions, etc not intended for permanent record]

The Manager of the Wakefield Municipal Press has perhaps to settle the matter with the Town Council & if necessary to seek the help of a Lawyer or even a County Court Judge in applying the ~~proper~~ test

On the merits of the case, it may be stated that ~~the~~ binding cloth is not excluded from the term 'cloth' used in the byelaws as in the case of "making clothing, drapery & haberdashery". The Manager thinks that only such cloths as are used for the making of clothing for men & women ~~are~~ the term & may not include cloth for any other. This is a doubtful point. As the byelaws stand at present he has perhaps to pay duty ~~for~~ on book binding cloths also

J. Rees

15/6
8d
19/6

A Copy of the Manager's letter may be sent to Mr Cooke & to the Prosecutor with the observation that the Manager is presumed to know the exact

B—Should routine notes be written on small slips
2the notes must be glued or slips pasted on this form

suggestion that book binders cloth has been taxed with duty for 20 years. The Municipality is not well advised in now legally to depart from ~~the~~ the present Modify the Rules, & ~~modify~~ the need for modifying may be considered after ascertaining the probable cost

G R S III—3]

7757 31

ROUTINE NOTES

[To be used only for notes, requisitions, etc, not intended for permanent record]

10206
22/6

from the drug
the possibility of trade
killed the
if a drug is unpicked
he may also be
asked to report
action taken.
5) (the case Empel
in this case, but only
advice
)

Ide
22/6

DH
22-6

6) Draft please

7) Draft letters to Ld

HK
25625

8) Memo prepared
typed draft.

25/6

9) Typed draft is put up

DBB
25/6

HK
25625

2 days)

10) Approved before issue
of the drafts

DH
22.6

N B—Should queries etc be written on small slips
the notes must be copied on slips pasted on
this form

DEWAR
29 JUN 1925
Rec'd 9 5 89

11) Please see Mr
before issue this
Secretary
in Dryerlaw
case

4/6/25

DH
8/7

G R S III—3]

7751

ROUTINE NOTES

[To be used only for notes, requisitions, etc, not intended for permanent record]

42/ Please put up a draft

13/ Draft enquiry as per para 11 supra is put up

PoB 9/7/25 — 9/7/25 / 2nd Number) 14/ Magazine

WD 9/7

Abe 11/7

WD

No L311 dt 13 7 25 To Government Bangalore Esq- Enquires if vehicle duty is being levied on Bookbinders' cloth in and Bangalore Esq- communicated Esq-

Do W 11/25-28 dt 14 7 25

The Municipal Comm Bangalore City

Intimating that vehicle duty is being collected on Bookbinders' cloth.

15/ Send a bill reply to Secretary's query at para 11 supra

PoB 15/7/25

L. L. Secy

WD 16/7

17

265 10/7

536 18/7

21

Should routine notes be written on small slips the notes must be copied or slips pasted on this form

W D 1880—GPB—1 50 000—2 5 21

G R S III—5]

7757 9

ROUTINE NOTES

[To be used only for notes, requisitions, etc, not intended for permanent record]

16) The L.L Seal appears to have refused the Draft to Diwan before issue, as he was not sure of the interpretation.

17) The fact that Banfasha has been levying octroi, does not mean improve claim though plea see. Whether the (a) holding in both sets of rules is or (b) deemed, or what the duty is.

20/7/25

18) With reference to the Chamber's query at para 17 above, it is ruled as follows:

(a) The holding in both sets of the octroi Byelaws & Rules framed thereunder, is the same and it runs as given below

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc not intended for permanent record]

N B—Shouldroutine notes be written on small sli
2the notes must b cipoed or slips pasted
this form

336 — 61

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc., not intended for permanent record]

"piece goods and other textile fabrics such as cloth not including made up clothings, drapery and haberdashery"

885/29/7

(b) (Duty) "ad Valorem Re 1-9-0 per cent

Subd for orders

BSB 24/7/25 JHK 24/7/25 & 2 Secs) 25/7

2nd Instn/ & 2 Secs

29/7

19/ Please ascertain from Bangalore Comm Cons Co whether there are any Englishmen (nor Anglo-Indians) who pay their duty in Bangalore & if there are none, it seems desirable to consult some one like Mr Bell confidentially as to the meaning of the word used in the trade. The Mysore Supply letter a challenge that the words do not include furniture, blinds, cloth

30/7/2

There are English people in Bangalore paying their property taxes & therefore Supply Department can be called upon

Ack. 30/7

N B —Should routine notes be written on small slips the notes must be copied, or slips pasted on this form

G R S III—5]

ROUTINE NOTES

[To be used only for notes, requisitions, etc , not intended for permanent record]

N. B —Should routine notes be written on small sl ps the notes must be cpoed or slips pasted on this form

334
1677

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc, not intended for permanent record]

26/ Draft D.O. submitted for approval.

HMK
15.9.25

27/ Rean' [illegible] the draft [illegible] as [illegible]

[illegible]
16/9

28/ Draft typed is put up

HMK
21.9.25

[illegible]
25/9

29/ [illegible]
25/9

30/ [illegible]
25/9

D.O. letter issued
L 2359 dated 30.9.25.

From D.O. letter No 809 & 6.10.25.

The pt. [illegible]

31/ The President reports that

(i) Mr Rolls was not quite certain on the point

(ii) As the material in question is a small item of import and

P.S. [illegible]

Secy [illegible]

N B —Should routine notes be written on small slips the notes must be clipped, or slips pasted on this form

7/

2.363

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc , not intended for permanent record]

as the Book-binding cloth is not a flourishing industry in the Mysore city, there is no objection to waive payment of octroi duty on the cloth imported in future

(VIII) If the Government agree, the petitioner may be informed accordingly

17 OCT 1925
No 0973.

32/ For orders with reference to para 24 of the Notes :-

The Matter may also have the consideration of Mr Duncan with para 11 of the Notes

BSR 13/10/25 — HK 13/10/25 — 2 Weeks

2 Weeks B3

Papers to President's perusal Mean Sutton & Duncan

28/10/25 — Octroi duty on Book binders Cloth

14/10 — 14/10

C.S.T. III

Duncan 34/ Papers 16/10/25 — 16/10/25

1910 — 19/10

3403 — 15/10

35-22 — 20/10

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

Mr Duncan

37/ Submitted. Prof Mr 21/10 as he may wish to see the petitioner

21/10 — 22/10

37/ Dempr Mean 21/10

7757-24
2363-21

13

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc , not intended for permanent record]

---

37) Debit G.O. 60 per para 35 supra is put up

HK

BOB 24/10/24—Blo25

3) ∝ 3296 29/10 4/11/25-

The Hd Asst Cl Bzsore Approves the proposal of the President & requests to inform the Mission accordingly

GENERAL & REVENUE SECRETARIAT NOV

N B -Shouldroutine notes be written on small slips the notes must b cipoed or slips pasted on this form

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc , not intended for permanent record]

N B —Should routine notes be written on small sl ps the notes must be cipoed or slips pasted on this form

19062 11

Manager:
MR THOS. GOULD

Telegrams:
MISSION PRESS MYSORE

Asst. Manager:
MR F McD TOMKINSON

WESLEYAN MISSION PRESS

Printers, Die Stampers, Bookbinders, Photo Engravers, Type Founders, Etc

MYSORE CITY

Kindly address all communications to The Manager

3 JUN 1925

1st June, 1925

The Chief Secretary to
Mysore Government,
General & Revenue Depts.,
Bangalore

GENERAL & REVENUE BRANCH

Sir,

I have the honour to submit herewith copies of correspondence with the President of the Mysore City Municipality re the matter of Octroi I am not at all satisfied that their rendering of the law is correct on the point at issue, and I shall be glad if the Government, through their legal adviser, will give a ruling on the point

Two months ago for the first time Bookbinders Cloth was construed by the Official in charge of Octroi collection at the Mysore Railway Station to be chargeable under the heading of "Piece Goods and other Textile Fabrics, such as cloth, not including made-up clothing, drapery and haberdashery "(Mysore Municipal Regulation)

My knowledge of my native tongue leads me to read this regulation to mean that all cloth in the piece used for the making of clothing for men and women and also drapery and haberdashery, are the materials and the only materials included in this regulation I cannot see that the Octroi Department have any right at all to claim that we should pay this fee upon Bookbinders' Cloth

I have been the Manager of this Press for almost Twenty Years and Bookbinders Cloth has never in that length of time had any Octroi charges made upon it. It has passed through the Octroi without any question at all

It is difficult for a Printing Press to meet expenses in an inland State like Mysore in any case, when it is necessary to compete with towns situated so advantageously as Madras, Bangalore etc. To have this new tax imposed would be an additional handicap Furthermore the amount of Binding Cloth brought into Mysore City in the course of a year is not of great importance as a source of possible income to the Municipality and never can be But it may cripple an industry which we are carefully fostering

I have the honour to be,
Sir,
Your most obedient servant
Thos. Gould
Manager

All types used in this letterhead were cast in our own Foundry

Office of the President,

2 -

C O P Y

Office of the President,
City Municipal Council, Mysore
Dated 22nd April, 1925
23

No 1958
Fnc

From
The President,
City Municipal Council,
M y s o r e

To,
The Manager,
Wesleyan Mission Press,
Mysore

S i r,

I have the honour to state that the Octroi Daroga, Mysore City, reports in his No 659 dated 16th April 1925 that octroi duty has not been paid on the consignment of binding cloth imported by the Wesleyan Mission Press on 7th March, 1925 under Railway Invoice No 948 dated 19th February 1925 from Wadia Bunder I request that you will be good enough to arrange for payment to the Octroi Office, of the amount of duty due on the consignment which under the provisions of the Octroi by-laws should have been taken to the Octroi Office for settlement of duty due thereon

I have the honour to be,
S i r,
Your Most Obedient Servant

(sd)

For President

14

Office of the President,

13

Manager :
MR THOS GOULD

Telegrams :
MISSION PRESS MYSORE

Asst Manager :
MR F McD TOMKINSON

WESLEYAN MISSION PRESS

Printers, Die Stampers, Bookbinders, Photo Engravers, Type Founders, Etc

MYSORE CITY

Kindly address all communications to The Manager

COPY

April 30th, 1925.

The President,
City Municipal Council,
Mysore

Sir,

I have the honour to acknowledge the receipt of your letter No 1958 of 22/23rd instant and in reply thereto beg to state

(1) The article upon which it is proposed to levy octroi repreeents raw material for printers' use Our business which is of a competitive character lies mainly with the Madras Presidercy and the North of India Already we are seriously handicapped by the heavy transit charges which have to be met both inwards and outwards Notwithstanding this we have been able hitherto to import Binding Cloth from England, bring it upto Mysore, where it is worked up into book covers and then despatch finish goods to Madras But you will quite see that if a tax is levied upon binding cloth the material will not come into Mysore City at all because people will not send their orders for the work They will be able to get it done cheaper elsewhere Such a tax would do us infinite injury and we cannot see that it would benefit the finances of the City. Moreover, if our binding work decreases we shall have to discharge men from the binding staff You will thus realise that the levying of an octroi upon the raw material would prejudice considerably an industry which is being steadily developed

(2) I shall be glad of you will supply me with a copy of the Octroi Bye-laws containg a list of the articles upon which octroi is leviable

I have etc.,

Sd Manager
Wesleyan Mission Press

All types used in this letterhead were cast in our own Foundry

Office of the President,
City Municipality, Mysore
Dated 11th May 1925

No 2145
Enc

From
The President,
City Municipal Council,
Mysore

To
The Manager,
Wesleyan Mission Press,
Mysore

Sir,

With reference to your letter of the 30th April 1925 regarding the Octroi duty on a consignment of binding Cloth imported by the Wesleyan Mission Press on 7th March 1925, I have the honour to state that the Octroi By-laws contemplates no exemption of the kind referred to in your letter under reply and the duty due on the said consignment has to be paid

I therefore request you to kindly arrange for the remittance of the amount of duty to the Octroi Office

Copies of Municipal Regulation and by-laws framed thereunder can be had in the Municipal Office on payment of annas 14 a copy

I have etc,

Sd

For President

Sd Manager
Wesleyan Mission Press

pes used in this letterhead were cast in our own Foundry

Confidential.

15—

Manag r
MR THOS GOULD

Telegrams
MISSION PRESS MYSORE

Asst Manager
MR F McD TOMKINSON

WESLEYAN MISSION PRESS

Printers, Die Stampers, Bookbinders, Photo Engravers, Type Founders, Etc

MYSORE CITY

Kindly address all communications to The Manager

COPY

May 15th, 1925

The President,
Mysore City Municipal Council,
Mysore City

Dear Sir,

Re your letter dated the 11th instant on the matter of Octroi Duty leviable on Bookbinders' Cloth (Ref No 21-5) I have complied with your letter and sent the necessary fee for a copy of the Municipal Regulations and Bye-laws, but can find no mention of Bookbinders' Cloth as a dutiable article

I find in page 181, para 5, that I am entitled to receive from you without any charge a copy of the table showing the octroi leviable on articles upon upon application for the same As this would be of great help to me I shall be glad if you will send me a copy of this, which will surely give the information I need

I may say that I have been Manager of this Press for close on 20 years, and until now we have never been asked to pay octroi on Bookbinders' Cloth, and if now this material is going to be calssed as piece goods I shall make appeal to the Government and get thier ruling on the matter

I have etc ,

Sd Manager
Wesleyan Mission Press.

pes used in this letterhead were cast in our own Foundry

15

Office of the President,
City Municipal Council, Mysore
Dated 26th May 1925.
29

No 2354
Enc. One

From
The President,
City Municipal Council,
Mysore

To The Manager,
Wesleyan Mission Press,
Mysore.

S i r,

With reference to your letter of the 15th May 1925 re the Octroi duty due on a consignment of binding cloth imported by the Wesleyan Mission Press on the 7th March 1925, I have the honour to enclose herein a copy of the statement showing the Octroi leviable on dutiable articles and to state that the above commodity comes under the definition "Piece Goods and other textile fabrics" noted on page 206 of the Municipal Regulation In case you wish to make a representation to Government in the matter, you may do so

I have etc

Sd
For the President

Confidential.

To

The President,

City Municipal Council, Mysore.

Sir,

I am directed to forward herewith for favour of necessary action copy of letter dated 1st June 1925 from the Manager, Wesleyan Mission Press, Mysore City, in regard to the levy of Octroi duty on Book Binders Cloth by the Mysore City Municipal Council and to observe that in view of the fact that the Manager may be presumed to know the correct connotation of English words used in his trade and that the book binders cloth has not been taxed with duty for 20 years, the Municipal Council may be well advised in now levying the duty without modifying the rules. I am to request that the need for modification may be considered after ascertaining the probable income from this duty and the possibility of the trade dying in case a duty is imposed.

A report of the action taken in the matter may kindly be forwarded for the information of the Govt.

I have etc.,

L. L Secy to Govt.

App F VI G1]

1 ✓ B650

SUBJECT

Section Mel

File No 169-24

Serial No

Diary No of letter replied to 7757

Dy No L 311

To The Municipal Commr, Bangalore

General and Revenue Secretariat

(L.S.S)

, the 192

Date of issue 13/7/25

Signed by for L.S.

I am desired to enquire whether octroi duty is being collected on Brakbinder's cloth by the Bangalore city Municipality. I am to request the favour of an early reply. The matter may kindly be treated as urgent and reply sent.

Yours obedly

for L.S.

BOB 9/7/25

9/7/25

List of enclosures

Copied by

Examined by

over

3 R S III [3]

REVENUE SECRETARIAT GENERAL 3340 15 JUL 1925

Routine Notes

[To be used only for notes, requisitions, etc, not intended for permanent record]

D O To 11
25 26

CITY MUNICIPAL OFFICE
BANGALORE

Dated, 14th July 1925

Dear Sir,

With reference to your D.O. No. L 311 dated 13th instant, I write to inform you that Octroi duty is -- being levied on Book binder's cloth in the Bangalore City Municipality, as it comes under cloth.

Yours Sincerely,

er.
Offg Municipal Commissioner

To

T K Someswara Iyer, Esq, B A, B L
Assistant Secretary to Govt,
Local and Legislative Departments, Bangalore

SM

NB —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

Routine Notes

[To be used only for notes, requisitions, etc., not intended for permanent record]

N.B — Should routine notes be written on small slips the notes must be copied or slips pasted on this form

G R S VI—G/32]

SUBJECT

'7 C'

Diary No of letter replied to

Section

File No

Serial No

General and Revenue Secretariat Confidential

( )

, *the* *192* . } No 20

Date of issue

Signed by

To

The Municipal Commr
City Municipal Council
Bangalore

Sir,

With reference to your
d.o. letter No 11 dt 10/7/27 re stating
that octroi duty is levied on
Bark Briders' cloth imported into
the Bangalore city as it comes
under the term 'cloth', I
am desired to enquire whether
there are any Englishmen (not Anglo-
Indians) who pay this duty in
Bangalore. I shall be obliged
by an early reply

Yours faithfully
[illegible]
21/7

15/7

over

W D 0632 - GPB—18000—10 8 '8

List of enclosures

Copied by

Examined by

D O Confidential. CITY MUNICIPAL OFFICE,
BANGALORE

Dated, 4th September 1925

Dear Sir,

With reference to your D.O letter No 1099 dated 15th ultimo, -- enquiring whether there are any -- Englishmen who pay Octroi duty on Book Binder's cloth in this City, I am to reply in the negative

Yours Sincerely,

Municipal Commissioner

To

B Nagappa, Esq ,Bar-at-Law ,
Secretary to the Government of
H H The Maharaja of Mysore,
Local and Legislative Depart
ments, B a n g a l o r e

SM

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc, not intended for permanent record]

N B -Shouldroutine notes be written on small slips
2the notes must b cipoed or slips pasted on
this form

G R S III—5]

ROUTINE NOTES

[To be used only for notes, requisitions, etc , not intended for permanent record]

N B —Should routine notes be written on small sl ps the notes must be cipoed or slips pasted on this form

Confidential

G R S G/33]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

(1) J R Sell Esqr M A
Professor of English, Central College, Bangalore

(2) J C Rollo Esqr M A,
Professor of English, Maharaja's College, Mysore

Confl

Dear Sir,

Under the Municipal Regulation now in force in the State of Mysore, "Piece goods and other Textile Fabrics, such as cloth, not including made up clothing, drapery & haberdashery", is liable to octroi duty. I shall be obliged if you will kindly let me know whether book binder's cloth (calico) comes under the category & is liable to similar duty.

The favour of a reply is requested

Yours Sincerely

Secretary
L S

Dear Sir

In forwarding herewith a copy of letter dtd 1st June 1925 from Mr Thos Gould Manager, Wesleyan Mission Press, Mysore Complaining against the levy of Octroi duty on "Book binders cloth" I am desired to request you to consult Mr Rollo Confidentially with regard to the exact English meaning of the words "Piece goods and other textile fabrics such as cloth not including made-up clothing drapery & haberdashery" used in the Octroi Regulations in view of Mr Gould's objection that they do not apply to book binders cloth and that the ~~book binders cloth~~ ~~is not taxable~~ ~~whether book binders cloth is taxable~~ Mr Sell may be kindly requested for an endorsement hereon to be opened to the Mission Press Mysore

Yours Sincerely

JM
15/9/25

To
N. Madhava Rao Esq BA &c

WD 2940—GPB—1 00 000—28 7 20

Jw
14/9/25

CONFIDENTIAL 23

D O No C 2359 and 30/9/25

Dear Sir,

In forwarding herewith a copy of - letter dated the 1st June 1925 from -- Mr T Gould, Manager, Wesleyan Mission Press, Mysore, complaining against the levy of Octroi duty on "Book binders' - cloth," I am desired to request you to consult Mr Rollo confidentially with regard to the exact English meaning of the words "Piece-goods and other tex- - tile fabrics such as cloth not including made-up clothings, drapery and haberdashery" used in the Octroi Bye-laws in view of Mr Gould's objection that - they do not apply to book-binder's - - cloth and whether book-binder's cloth - will not fall under the above category The result may be kindly reported for an endorsement being issued to the Manager of the Mission Press from Government,

Yours sincerely,

HWK 21925 23/9/25

Madhava Rao, Esq., B A,
President,
City Municipal Council,
MYSORE

MYSORE CITY MUNICIPALITY

DO No 809

GENERAL & REVENUE SECRETARIAT. Dated 2563 - 9 SEP 1925

PRESIDENT'S OFFICE,
6th October 1925

Dear Sir,

Octroi duty on Book-binders' cloth

As desired in your letter D O No L 2359 dated 30th ultimo, I consulted Mr Rollo to ascertain if book-binders' cloth could be said to fall under the description "Piece goods and other textile materials etc ," used in the Octroi schedule (i) Mr Rollo was not quite certain on the point - Considering however, that the materials in question is a small item of import and that book binding is not a flourishing industry in the City, as pointed out by Mr Gould, I see no objection to (ii) waive payment of Octroi duty on book binders' cloth imported (iii) in future If the Government agree, Mr Gould may be informed accordingly

Yours sincerely,

To

B Nagappa, Esq ,Bar-at-Law ,
Secretary to the Government of
His Highness the Maharaja of Mysore,
(Local & Legislative Deptts)
(Camp) MYSORE

SSR

GR S VI G 34]

SUBJECT

Diary No of letter replied to 7757/4

General and Revenue Secretariat

(LS-8)

, *the* *192*

Date of issue 4/11/25

Signed by

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the dispo al of the pre s ?

vi published in the Gazette Kannada Part ?

Section Rel

File No 169-24

Serial No. 3

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Letter ~~Petition~~ dated 1 6 1925 from the Manager of the Wesleyan mission press, Bellary, requesting under the circumstances stated by him for a ruling on the point whether octroi duty is leviable ~~on Bookbinder's cloth~~, by the Bellary City Municipality on bookbinders' cloth imported into ~~Order Thereon No.~~

2 Correspondence ending with letter No 809 dated 6.10.25 from the President City Municipal Council, Bellary, stating that as the material (book binder's cloth) in question

is a small item of import and book-binding cloth is not a flourishing industry in the city. he has no objection to bail payment ~~of future~~ of octroi duty ~~imposed in future~~ on book binders cloth imported in future

order — A/3296

The president's proposal is approved

2 He is requested to ~~issue~~ inform ~~an~~ endorsement to the Museum ~~petitioner~~ accordingly

WD/27/10

BJB/21/10/41 [illegible]

The proceedings noted [illegible]

List of enclosures

Copied by

Examined by

WD 1866—GTB—1 000 00—21 12-21